

**CITY OF SOUTHGATE
CAMPBELL COUNTY, KENTUCKY**

ORDINANCE NO 26-14

**AN ORDINANCE OF THE CITY OF SOUTHGATE, KENTUCKY,
ESTABLISHING AND LEVYING THE SPECIAL AD VALOREM TAX RATE
FOR THE YEAR 2026-2027 SO AS TO SUPPORT THE ACQUISITION,
CONSTRUCTION, EQUIPPING AND MAINTAINING OF A FIREHOUSE AND
RELATED FACILITIES AND EQUIPMENT AND PROVIDING FOR A
PENALTY AND INTEREST UPON A TAX BILL BECOMING DELINQUENT.**

WHEREAS, the City of Southgate, Kentucky ("City") enacted Ordinance No. 08-14, to establish the funding mechanism for the acquisition, construction, equipping, and maintaining of a firehouse and related facilities and equipment; and

WHEREAS, the adoption of the Special Ad Valorem tax was approved by a majority of voters of the City of Southgate at the general election held on November 4, 2008, pursuant to KRS 65.125; and

WHEREAS, the City, consistent with the authority conferred by the voters to enact the Special Ad Valorem tax, is now charged with determining the tax rate for the **year 2026-2027**, in a manner that is consistent with the provisions of Ordinance No. 08-14;

NOW THEREFORE, BE IT ORDAINED BY THE CITY OF SOUTHGATE, KENTUCKY:

SECTION 1

That for the **year 2026-2027**, there shall be imposed, levied and collected by the City of Southgate, Campbell County, Kentucky, the sum of **\$.5387** on each **\$1,000** valuation of real and personal property, as assessed by the Campbell County Tax Assessor, and returned to the City of Southgate, Kentucky, unless exempt from municipal taxation, under the laws of the Commonwealth and the Constitution.

The funds so realized as herein provided, shall only be used for the purposes set forth in Ordinance No. 08-14.

SECTION 2

The City Clerk shall forthwith make out the necessary tax bills, for the **year 2026-2027** and said tax bill shall show among each item of taxation the Special Ad Valorem Tax for the Firehouse, the value thereof and the tax imposed.

SECTION 3

The tax levied and imposed by this ordinance shall be due and payable immediately upon the passage and publication of this ordinance. Any tax incurred because of this ordinance, which remains unpaid as of **November 30, 2026**, are deemed delinquent and shall thereafter carry a penalty of 10 percent of the amount of the tax bill, plus interest thereon at the rate of 12 percent per annum from the time it becomes delinquent until paid.

SECTION 4

All Ordinances or parts of Ordinances, in conflict herewith are to that extent only hereby repealed.

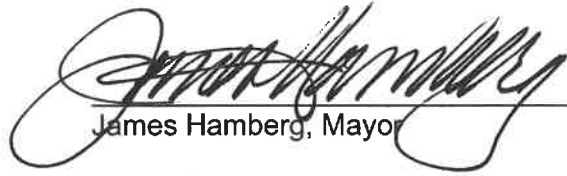
SECTION 5

This Ordinance shall take effect and be in full force from and after its passage, approval and publication according to law.

Enacted on the 16th day of September 2026.

CITY OF SOUTHGATE, KENTUCKY

BY:


James Hamberg, Mayor

Attest:


Brandi Barton, City Clerk

1st Reading: 9/2/26

2nd Reading: 9/16/26

Published: 9/18/26